IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 23170 of 2006(G)

PETITIONER:

P.R.SIVARAMAN NAIR, SIVARADHA,
KAITHAVALAPPIL PUTHENVEEDU, THATHAMPILLY P.O.,
ALAPPUZHA-13.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:

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1. THE SALES TAX OFFICER,
IST CIRCLE, ALAPPUZHA.

2. THE DEPUTY TAHSILDAR (RR),
AMBALAPUZHA TALUK, ALAPPUZHA.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.23170 of 2006-G

Dated this the 26th day of March, 2007

JUDGMENT

The petitioner challenges Exts.P1 and P2 revenue recovery notices to recover sales tax for the years 2000-01 and 2001-02. The submission of the petitioner is that the assessment orders were not served on him and without giving him a chance to contest the matter on merits, straightaway revenue recovery proceedings were initiated. The files were called for and perused. It is seen that the assessment orders were sent to the petitioner by registered post and he has acknowledged the receipt of it. So, the writ petition is filed stating plainly wrong facts. Accordingly, it is dismissed with costs which is fixed as Rs.2,000/- (Rupees two thousand only). The petitioner shall pay the said amount to the High Court Legal Service Committee within one month from today.

K.BALAKRISHNAN NAIR, JUDGE.

MS